

## SAMUEL J. D. MARSHALL

NOVEMBER 12, 1943.—Ordered to be printed

Mr. ELLENDER, from the Committee on Claims, submitted the following

## REPORT

[To accompany H. R. 2545]

The Committee on Claims, to whom was referred the bill (H. R. 2545) for the relief of Samuel J. D. Marshall, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

The facts will be found fully set forth in House Report No. 436, Seventy-eighth Congress, first session, which is appended hereto and made a part of this report.

[H. Rept. No. 436, 78th Cong., 1st sess.]

The Committee on Claims, to whom was referred the bill (H. R. 2545) for the relief of Samuel J. D. Marshall, having considered the same, report favorably thereon with an amendment and recommend that the bill, as amended, do pass.

The amendment is as follows:

Page 1, line 8, strike out figures "\$49,112.18" and insert in lieu thereof figures "\$49,612.18".

An identical bill was favorably reported by your committee and passed by the House during the Seventy-seventh Congress, but no action was taken by the Senate before final adjournment.

The facts will be found fully set forth in House Report No. 1092, Seventy-seventh Congress, first session, which is appended hereto and made a part of this report.

[H. Rept. No. 1092, 77th Cong., 1st sess.]

The purpose of the proposed legislation is for the General Accounting Office to credit the account of Samuel J. D. Marshall, former captain, Quartermaster Corps, United States Army, disbursing officer of the Army at Camp Stewart, Va., and Mitchel Field, Long Island, N. Y., with \$49,612.18, this sum being an alleged shortage in the accounts of the said Samuel J. D. Marshall and a balance due the United States while acting as disbursing officer at Camp Stewart, Va., and Mitchel Field, N. Y., due to lack of evidence to support certain disbursements.

A similar bill was introduced in the Seventieth Congress, first session for Mr. Marshall. This bill was favorably reported in the House, Report No. 1663, which is appended hereto and made a part of this report. This bill passed the House on May 28, 1928, and was favorably reported to the Senate in Senate Report No. 1894 (70th Cong.). This bill did not pass the Senate, due to Congress adjourning before the bill was reached on the Senate Calendar. Another similar bill was introduced in the Seventy-third Congress, but it was introduced late in the session and failed to receive consideration.

The War Department under date of June 4, 1941, again submitted a report on Mr. Marshall's claim, recommending that the bill be amended to \$49,612.18, with a favorable recommendation.

Your committee feel that this claim is worthy and, accordingly, recommend favorable consideration.

Appended hereto are the reports of the Comptroller General and the War Department, together with other pertinent papers, which clearly explain Mr. Marshall's claim.

WAR DEPARTMENT,  
Washington, D. C., June 4, 1941.

Hon. DAN R. McGEHEE,  
Chairman, Committee on Claims,  
House of Representatives, Washington, D. C.

DEAR MR. McGEHEE: The War Department will interpose no objection to the enactment of H. R. 4514, Seventy-seventh Congress. It is recommended, however, that the bill be amended so as to show the amount of the credit as \$49,612.18, the amount shown on the certificate of settlement of account issued in this case on July 22, 1930, by the General Accounting Office.

The purpose of the proposed legislation is to credit the account of Samuel J. D. Marshall, former captain, Quartermaster Corps, United States Army, disbursing officer of the Army at Camp Stewart, Va., and Mitchel Field, Long Island, N. Y., with \$49,112.18, this sum being an alleged shortage in the accounts of the said Samuel J. D. Marshall and a balance due the United States while acting as disbursing officer at Camp Stewart, Va., and Mitchel Field, N. Y., due to the lack of evidence to support certain disbursements.

On April 5, 1928, the Department submitted a favorable report on H. R. 11422, Seventieth Congress, a similar bill. This bill was reported favorably in House Report No. 1663 (70th Cong.), passed the House on May 28, 1928, and was reported favorably to the Senate in Senate Report No. 1894 (70th Cong.).

On March 1, 1934, the Department submitted a favorable report on H. R. 8013, Seventy-third Congress, another bill for the relief of Samuel J. D. Marshall.

In view of the above, the Department again recommend favorable consideration of the proposed legislation to your committee.

Sincerely yours,

HENRY L. STIMSON,  
Secretary of War.

GENERAL ACCOUNTING OFFICE,  
Washington, March 17, 1934.

Hon. LORING M. BLACK,  
Chairman, Committee on Claims,  
House of Representatives.

MY DEAR MR. CHAIRMAN: Further reference is made to your letter of February 17, 1934, enclosing a copy of H. R. 8013, Seventy-third Congress, second session, entitled "A bill for the relief of Samuel J. D. Marshall," which authorizes and directs the General Accounting Office to credit the account of this former disbursing officer of the Army in the amount of \$49,112.18, and requesting a report thereon.

This item of \$49,112.18 is the balance shown to be due the United States by certificate of settlement No. M-21319-W, dated August 4, 1926, after giving consideration and application to the General Disbursing Officer Relief Acts of April 21, 1922 (42 Stat. 497), as extended by the act of February 11, 1925 (43 Stat. 860), and July 3, 1926 (44 Stat. 815), authorizing the Comptroller General to allow credit to disbursing officers of the War Department for payments made during the period April 6, 1917, to November 18, 1921, notwithstanding failure to comply with requirements of existing law or regulation and which were received in good faith and without fraud. Such balance is divided into three classifications, as follows:

1. Payment on fraudulent voucher.....	\$315. 40
2. Discrepancies in cash account.....	48, 544. 67
3. Discrepancies in depository account.....	252. 11
Total.....	49, 112. 18

These items will be considered in their order.

1. The fraudulent payment was the result of two vouchers in Captain Marshall's accounts showing payment to Second Lt. Samuel B. Silbert for the period December 1, 1918, to January 6, 1919. This officer denied having received the payment shown by duplicate voucher 941, January 1919, and a report of the Inspector General of the Army, is that an investigation shows that payment on such duplicate voucher was obtained by a party or parties unknown through the perpetration of fraud.

2. The net shortage in cash in the amount of \$48,544.67 advanced to Captain Marshall, for payment of Government obligations and for which he has failed to make an accounting, is the difference between overcredits and undercharges in the amount of \$84,139.29 and undercredits and overcharges in the amount of \$35,594.62. In other words all items for which the officer is entitled to credit, while not claimed by him, have been credited against the gross amount of this cash shortage. A consolidated statement showing the nature of the items involved, is as follows:

## OVERCREDITS

	<i>Overclaim for credit</i>
December 1918:	
Voucher 324: Paid, \$54.66; credit claimed, \$57.93-----	\$3. 27
Voucher 987a: Paid, \$526.96; credit claimed, \$537.22-----	10. 26
Voucher 1569: Paid, \$369.22; credit claimed, \$380.39-----	11. 17
Voucher 4095: Paid, \$168.73; credit claimed, \$239.48-----	70. 75
Voucher 3523: Paid by check, duplicate credit claimed in cash account-----	8, 756. 15
January 1919:	
Voucher 1027: Paid, \$2,712.03; credit claimed, \$2,785.17-----	73. 14
Voucher 1028: Paid, \$3,383.70; credit claimed, \$3,417.58-----	33. 88
Voucher 1346: Paid, none; credit claimed, \$39.16-----	39. 16
Voucher 2858: Paid, none; credit claimed, \$151.44-----	151. 44
Abstract of vouchers paid, overadded-----	. 21
Voucher 490: Paid by check, duplicate credit claimed in cash account-----	33. 43
Voucher 1097: Paid by check, duplicate credit claimed in cash account-----	37. 00
February 1919:	
Voucher 2790: Paid by check, duplicate credit claimed in cash account-----	132. 70
Voucher 2884: Paid by check, duplicate credit claimed in cash account-----	182. 78
Voucher 2885: Paid by check, duplicate credit claimed in cash account-----	119. 29
Voucher 2886: Paid by check, duplicate credit claimed in cash account-----	122. 11
Voucher 2888: Paid by check, duplicate credit claimed in cash account-----	126. 84
March 1919:	
Voucher 33: Paid by check, duplicate credit claimed in cash account-----	25. 76
Voucher 354: Paid by check, duplicate credit claimed in cash account-----	1. 82
Voucher 357: Paid by check, duplicate credit claimed in cash account-----	25. 76
Voucher 371: Paid by check, duplicate credit claimed in cash account-----	71. 90
Voucher 775: Paid by check, duplicate credit claimed in cash account-----	188. 54
Voucher 823: Paid by check, duplicate credit claimed in cash account-----	215. 11
Voucher 824: Paid by check, duplicate credit claimed in cash account-----	144. 04
Voucher 1926: Paid \$1,762.29, credit claimed, \$1,766.29-----	4. 00
April 1919:	
Voucher 1192: Paid \$7,307.80, credit claimed, \$7,441.64-----	133. 84
Voucher 1247: Paid \$6,260.59, credit claimed, \$6,376.84-----	116. 25
Voucher 842: Paid by check, duplicate credit claimed in cash account-----	1, 575. 46

## OVERCREDITS—continued

## April 1919—Continued.

Overclaim  
for credit

Voucher 1032: Paid by check, duplicate credit claimed in cash account.....	\$17. 01
Voucher 1969: Paid by check, duplicate credit claimed in cash account.....	195. 00
Voucher 1970: Paid by check, duplicate credit claimed in cash account.....	460. 35
Voucher 2020: Paid by check, duplicate credit claimed in cash account.....	23. 60
Voucher 2051: Paid by check, duplicate credit claimed in cash account.....	35. 10

## May 1919:

Voucher 1344: paid, none; credit claimed, \$24.94.....	24. 94
Voucher 1068: paid, \$1,515.51; credit claimed, \$1,522.01.....	6. 50
Voucher 1076: paid, \$6,275.52; credit claimed, \$6,305.62.....	30. 10
Voucher 1302: paid, \$6,326.60; credit claimed, \$6,456.20.....	129. 60
Voucher 1524: paid, \$5,249.57; credit claimed, \$5,250.52.....	. 95
Voucher 1696: paid, \$5,075.10; credit claimed, \$5,077.10.....	2. 00
Voucher 1700: paid, \$5,180.13; credit claimed, \$5,180.16.....	. 03
Voucher 1888: paid, \$7,080.72; credit claimed, \$7,080.74.....	. 02
Voucher 2060: paid, \$7,601.98; credit claimed, \$7,608.65.....	6. 67
Voucher 2074: paid, \$2,786.12; credit claimed, \$2,793.65.....	7. 53
Voucher 2600: paid, \$7,440.20; credit claimed, \$7,442.20.....	2. 00
Voucher 2604: paid, \$401.47; credit claimed, \$402.05.....	. 58
Voucher 399: paid by check, duplicate credit claimed in cash account.....	167. 55
Check No. 7472 drawn for cash, but not charged in cash account..	106. 28

## June 1919:

Voucher 303: Paid, \$4,248.13; credit claimed, \$4,248.40.....	. 27
Voucher 395: Paid, \$3,900.57; credit claimed, \$3,957.00.....	56. 43
Voucher 402: Paid, \$7,762.60; credit claimed, \$7,763.48.....	. 88
Voucher 529: Paid, \$6,815.48; credit claimed, \$6,838.09.....	22. 61
Voucher 530: Paid, \$7,292.10; credit claimed, \$7,293.10.....	1. 00
Voucher 549: Paid, \$5,434.72; credit claimed, \$5,577.12.....	142. 40
Voucher 858: Paid, \$7,748.84; credit claimed, \$7,748.94.....	. 10
Voucher 1068: Paid, \$5,035.92; credit claimed, \$5,035.95.....	. 03
Voucher 1083: Paid, \$399.19; credit claimed, \$469.56.....	70. 37
Voucher 1108: Paid, \$5,794.14; credit claimed, \$5,798.14.....	4. 00
Voucher 1148: Paid, \$7,972.50; credit claimed, \$8,022.50.....	50. 00
Voucher 1241: Paid, \$4,878.94; credit claimed, \$4,888.85.....	9. 91
Voucher 1244: Paid, \$4,179.51; credit claimed, \$4,191.94.....	12. 43
Voucher 1558: Paid, \$7,818.46; credit claimed, \$9,163.86.....	1, 345. 40
Voucher 1572: Paid, \$8,389.92; credit claimed, \$8,390.27.....	. 35
Voucher 1661: Paid, \$8,232.70; credit claimed, \$8,338.12.....	105. 42
Voucher 1739: Paid, \$6,098.80; credit claimed, \$6,121.80.....	23. 00
Voucher 1859: Paid, \$5,842.18; credit claimed, \$6,243.68.....	401. 50
Voucher 2163: Paid, \$7,495.07; credit claimed, \$10,089.58.....	2, 594. 51
Voucher 2199: Paid, \$2,405.43; credit claimed, \$2,531.43.....	126. 00
Voucher 2208: Paid, \$6,212.11; credit claimed, \$6,212.51.....	. 40
Voucher 2396: Paid, \$13.40; credit claimed, \$16.40.....	3. 00
Voucher 669: Paid by check, duplicate credit claimed in cash account.....	160. 11
Voucher 1804: Paid by check, duplicate credit claimed in cash account.....	7. 70
Voucher 1806: Paid by check, duplicate credit claimed in cash account.....	32. 68
Voucher 1807: Paid by check, duplicate credit claimed in cash account.....	63. 75
Liberty Bonds received, not charged in cash account.....	600. 00

## July 1919:

Voucher 172: Paid, \$7,006.03; credit claimed, \$7,025.91.....	19. 88
Voucher 255: Paid, \$5,344.10; credit claimed, \$7,061.84.....	1, 717. 74
Voucher 294: Paid, \$4,553.54; credit claimed, \$4,553.64.....	. 10
Voucher 304: Paid, \$6,982.52; credit claimed, \$6,982.56.....	. 04
Voucher 494: Paid, \$1,695.19; credit claimed, \$1,695.29.....	. 10



## OVERCREDITS—continued

July 1919—Continued.

	<i>Overclaim for credit</i>
Voucher 537: Paid, \$4,706.97; credit claimed, \$4,707.97	\$1. 00
Voucher 577: Paid, \$4,404.60; credit claimed, \$4,404.70	. 10
Voucher 579: Paid, \$4,501.89; credit claimed, \$4,501.99	. 10
Voucher 592: Paid, \$4,889.87; credit claimed, \$4,907.43	17. 56
Voucher 596: Paid, \$7,596.80; credit claimed, \$7,606.80	10. 00
Voucher 598: Paid, \$6,021.47; credit claimed, \$6,021.77	. 30
Voucher 734: Paid, \$6,479.13; credit claimed, \$7,310.88	831. 75
Voucher 750: Paid, \$4,048.25; credit claimed, \$4,510.00	461. 75
Voucher 755: Paid, \$6,919.15; credit claimed, \$6,919.58	. 43
Voucher 890: Paid, \$9,959.77; credit claimed, \$9,969.77	10. 00
Voucher 904: Paid, \$5,538.44; credit claimed, \$5,568.44	30. 00
Voucher 959: Paid, \$2,562.66; credit claimed, \$2,563.66	1. 00
Voucher 965: Paid, \$5,707.51; credit claimed, \$5,767.51	60. 00
Voucher 978: Paid, \$1,307.29; credit claimed, \$1,308.29	1. 00
Voucher 1064: Paid, \$651.85; credit claimed, \$951.85	300. 00
Voucher 1066: Paid, \$6,418.59; credit claimed, \$6,419.99	1. 40
Voucher 1146: paid, \$1,109.70; credit claimed, \$1,109.80	. 10
Voucher 1363: paid, \$6,693.99; credit claimed, \$6,694.69	. 70
Voucher 1372: paid, \$6,839.25; credit claimed, \$6,841.25	2. 00
Voucher 1429: paid, \$10,029.08; credit claimed, \$10,029.65	. 57
Voucher 2000: paid, \$6,987.20; credit claimed, \$6,987.70	. 50
Voucher 2102: paid, \$7,128.60; credit claimed, \$7,129.20	. 60
Voucher 2240: paid, \$10,365.80; credit claimed, \$10,365.86	. 06
Voucher 2242: paid, \$6,518.69; credit claimed, \$6,520.69	2. 00
Voucher 2255: paid, \$4,671.70; credit claimed, \$4,671.78	. 08
Voucher 2259: paid, \$8,013.67; credit claimed, \$8,013.77	. 10
Voucher 2264: paid, \$5,744.58; credit claimed, \$5,749.58	5. 00
Voucher 2338: paid, \$2,104.21; credit claimed, \$2,104.41	. 20
Voucher 2414: paid, \$921.48; credit claimed, \$922.15	. 67
Voucher 2573: paid, \$4,922.60; credit claimed, \$4,923.60	1. 00
Voucher 2582: paid, \$5,503.82; credit claimed, \$5,503.85	. 03
Voucher 2642: paid, \$6,735.94; credit claimed, \$6,825.94	90. 00
Abstract of paid vouchers overadded	3. 90
Cash received from soldiers' deposits not charged in cash account	300. 00
Debit side of cash account, shortadded	18. 00
Checks Nos. 12751, \$1.35; 12951, \$200; 13664, \$42.49, drawn for cash, not charged in cash account	45. 84

August 1919:

Voucher 185: Paid, \$8,021.44; credit claimed, \$8,655.90	634. 45
Voucher 473: Paid, \$5,216.96; credit claimed, \$5,224.96	8. 00
Voucher 554: Paid, \$0.00; credit claimed, \$25.96	25. 96
Voucher 603: Paid, \$6,558.90; credit claimed, \$6,558.99	. 09
Voucher 702: Paid, \$3,979.59; credit claimed, \$3,979.69	. 10
Voucher 713: Paid, \$6,605.70; credit claimed, \$6,629.70	24. 00
Voucher 887: Paid, \$4,512.93; credit claimed, \$5,013.76	500. 83
Voucher 947: Paid, \$4,388.91; credit claimed, \$4,813	424. 09
Voucher 1129: Paid, \$208.80; credit claimed, \$220.80	12. 00
Voucher 1631: Paid, \$3,379.77; credit claimed, \$3,430.17	50. 40
Voucher 1670: Paid, \$2,321.79; credit claimed, \$2,326.91	5. 12
Credit claimed for adjustment January 1919, no disbursement	307. 61

October 1919:

Voucher 1: Paid, \$1,473.78; credit claimed, \$1,568.28	94. 50
Check No. 15674 drawn for cash, not charged in cash account	51, 800. 26
Amount dropped from cash account to balance the account	6, 860. 15

Total cash chargeable by reason of overclaim for credit..... 84, 139. 29

## UNDERCREDITS

	<i>Underclaim for credit</i>
December 1918: Voucher 2563: Paid, \$57.20 credit claimed, none	\$57. 20
January 1919:	
Voucher 926: Paid, \$307.61, credit claimed, none	307. 61
Voucher 1187: Paid, \$123.24, credit claimed, \$117.54	5. 70
Voucher 1352: Paid, \$12.36, credit claimed, \$9.69	2. 67

## UNDERCREDITS—continued

	<i>Underclaim for credit</i>
January 1919—continued.	
Voucher 1386: Paid, \$136.35, credit claimed, \$133.95-----	\$2. 40
Voucher 1438: Paid, \$20.70, credit claimed, \$17.70-----	3. 00
Voucher 1442: Paid, \$60.90, credit claimed, \$58.10-----	2. 80
Voucher 1473: Paid, \$127.74, credit claimed, \$116.34-----	11. 40
Voucher 2014: Paid, \$301.44, credit claimed, \$213.20-----	88. 24
Voucher 2790: Paid, \$2,367.60, credit claimed, \$1,367.60-----	1, 000. 00
Voucher 1519: Paid, \$148.26, credit claimed, none-----	148. 26
Abstract of vouchers paid, underadded-----	1. 90
February 1919:	
Voucher 110: Paid, \$2,346.35, credit claimed, \$2,342.83-----	3. 52
Voucher 761: Paid, \$49.06, credit claimed, \$24.18-----	24. 88
Voucher 2989a: Paid, \$5,454.94; credit claimed, \$5,441.94-----	13. 00
Voucher 1080: Paid, \$116.20; credit claimed, none-----	116. 20
Voucher 2602: Paid, \$206.88; credit claimed, none-----	206. 88
Voucher 2715: Paid, \$125.47; credit claimed, none-----	125. 47
Check No. 4229 paying voucher 2646, erroneously charged in cash account-----	251. 90
March 1919:	
Voucher 416: Paid, \$69.95; credit claimed, \$69.45-----	. 50
Voucher 560: Paid, \$506.75; credit claimed, \$506.25-----	. 50
April 1919:	
Voucher 81: Paid, \$281.23; credit claimed, none-----	281. 23
Voucher 301: Paid, \$83.53; credit claimed, none-----	83. 53
Voucher 302: Paid, \$73.62; credit claimed, none-----	73. 62
Voucher 529: Paid, \$156.45; credit claimed, none-----	156. 45
Voucher 820: Paid, \$125.23; credit claimed, none-----	125. 23
Voucher 1058: Paid, \$256.13; credit claimed, none-----	256. 13
Voucher 1065: Paid, \$385.50; credit claimed, none-----	385. 50
Voucher 1188: Paid, \$125.70; credit claimed, none-----	125. 70
Voucher 1266: Paid, \$176.53; credit claimed, none-----	176. 53
Voucher 1572: Paid, \$464.04; credit claimed, none-----	464. 04
Voucher 604: Paid, \$7,427.42; credit claimed, \$5,890.67-----	1, 536. 75
Voucher 1154: Paid, \$230.72; credit claimed, \$220.72-----	10. 00
May, 1919:	
Voucher 131: Paid, \$3,899.13; credit claimed, \$3,895.13-----	4. 00
Voucher 1071: Paid, \$2,721.55; credit claimed, \$2,721.45-----	. 10
Voucher 1596: Paid, \$1,878.12; credit claimed, \$1,818.12-----	60. 00
Voucher 1637: Paid, \$8,420.45; credit claimed, \$8,420.45-----	. 05
Voucher 1639: Paid, \$7,202.48; credit claimed, \$7,102.48-----	100. 00
Voucher 1697: Paid, \$6,876.82; credit claimed, \$5,176.95-----	1, 699. 87
Voucher 1708: Paid, \$4,840.70; credit claimed, \$4,795.70-----	45. 00
Voucher 1709: Paid, \$3,733.20; credit claimed, \$3,732.90-----	. 30
Voucher 1991: Paid, \$2,501.60; credit claimed, \$2,501.45-----	. 15
Voucher 2557: Paid, \$7,338.35; credit claimed, \$7,138.35-----	200. 00
Voucher 2649: Paid, \$3,386.06; credit claimed, \$3,385.96-----	. 10
Voucher 2173: Paid, \$1.82; credit claimed, none-----	1. 82
Voucher 896: Paid, \$167.83; credit claimed, none-----	167. 83
Voucher 1157: Paid, \$40; credit claimed, none-----	40. 00
June, 1919:	
Voucher 784: Paid, \$325.60; credit claimed, \$325.00-----	. 60
Voucher 844: Paid, \$7,295.69; credit claimed, \$7,293.69-----	2. 00
Voucher 904: Paid, \$4,994.11; credit claimed, \$4,964.11-----	30. 00
Voucher 1028: Paid, \$5,030; credit claimed, \$4,941.87-----	88. 13
Voucher 1060: Paid, \$6,969.78; credit claimed, \$6,969.74-----	. 04
Voucher 1149: Paid, \$6,968.74; credit claimed, \$5,254.53-----	1, 714. 21
Voucher 1271: Paid, \$374.70; credit claimed, \$374.60-----	. 10
Voucher 1326: Paid, \$6,851.02; credit claimed, \$6,801.02-----	50. 00
Voucher 1736: Paid, \$8,777.83; credit claimed, \$8,772.83-----	5. 00
Voucher 1867: Paid, \$6,614.49; credit claimed, \$6,604.50-----	9. 99
Voucher 2176: Paid, \$1,052.04; credit claimed, \$1,052.02-----	. 02
Voucher 2188: Paid, \$3,831.62; credit claimed, \$331.62-----	3, 000. 00
Voucher 2207: Paid, \$2,608.16; credit claimed, \$1,608.16-----	1, 000. 00
Voucher 2324: Paid, \$380.74; credit claimed, \$380.47-----	. 27
Voucher 561: Paid, \$4.17; credit claimed, none-----	4. 17
Value of Liberty Bond disbursed, not charged in cash account--	100. 00

## UNDERCREDITS—continued

July 1919:

Underclaim  
for credit

Voucher 409: Paid, \$7,476.29; credit claimed, \$7,476.21	\$0. 08
Voucher 475: Paid, \$7,234.28; credit claimed, \$7,234.01	. 27
Voucher 625: Paid, \$5,309.74; credit claimed, \$5,054.29	255. 45
Voucher 737: Paid, \$7,692.40; credit claimed, \$7,685.40	7. 00
Voucher 892: Paid, \$4,690.49; credit claimed, \$4,689.89	. 60
Voucher 894: Paid, \$2,934.90; credit claimed, \$2,234.90	700. 00
Voucher 909: Paid, \$7,306.01; credit claimed, \$7,175.41	130. 60
Voucher 1047: Paid, \$620.23; credit claimed, \$510.06	110. 17
Voucher 1097: Paid, \$6,354.78; credit claimed, \$6,254.78	100. 00
Voucher 1148: Paid, \$8,437.94; credit claimed, \$8,387.14	50. 80
Voucher 1283: Paid, \$7,623.02; credit claimed, \$7,621.22	1. 80
Voucher 1356: Paid, \$6,778.55; credit claimed, \$6,768.55	10. 00
Voucher 1894: Paid, \$7,008.64; credit claimed, \$6,719.24	289. 40
Voucher 1896: Paid, \$7,888.90; credit claimed, \$7,870.90	18. 00
Voucher 1909: Paid, \$10,195.30; credit claimed, \$10,195.00	. 30
Voucher 1991: Paid, \$9,473.52; credit claimed, \$9,413.52	60. 00
Voucher 1992: Paid, \$7,863.32; credit claimed, \$7,863.22	. 10
Voucher 1993: Paid, \$8,082.76; credit claimed, \$8,072.76	10. 00
Voucher 2075: Paid, \$8,716.97; credit claimed, \$8,716.92	. 05
Voucher 2077: Paid, \$5,546.39; credit claimed, \$5,449.09	97. 30
Voucher 2085: Paid, \$6,682.42; credit claimed, \$6,678.42	4. 00
Voucher 2131: Paid, \$8,557.70; credit claimed, \$8,457.70	100. 00
Voucher 2134: Paid, \$566.45; credit claimed, \$566.25	. 20
Voucher 2218: Paid, \$7,544.60; credit claimed, \$7,475.85	68. 75
Voucher 2222: Paid, \$6,130.56; credit claimed, \$6,129.86	. 70
Voucher 2252: Paid, \$6,463.12; credit claimed, \$6,454.45	8. 67
Voucher 2266: Paid, \$6,266.51; credit claimed, \$6,266.41	. 10
Voucher 2404: Paid, \$7,556.74; credit claimed, \$7,520.74	36. 00
Voucher 2407: Paid, \$4,104.63; credit claimed, \$4,004.33	100, 30
Voucher 2449: Paid, \$7,583.19; credit claimed, \$7,363.54	219. 65
Voucher 2541: Paid, \$5,498.08; credit claimed, \$5,428.08	70. 00
Voucher 2544: Paid, \$7,791.41; credit claimed, \$7,790.41	1. 00
Voucher 2574: Paid, \$12,265.05; credit claimed, \$12,264.85	. 20
Voucher 2633: Paid, \$4,413.78; credit claimed, \$4,409.78	4. 00
Voucher 2639: Paid, \$5,016.93; credit claimed, \$5,016.84	. 09
Voucher 2640: Paid, \$5,697.73; credit claimed, \$5,697.23	. 50
Voucher 2643: Paid, \$6,459.67; credit claimed, \$4,167.21	2, 292. 46
Voucher 2648: Paid, \$7,139.73; credit claimed, \$7,139.23	. 50
Voucher 3400: Paid, \$4,659.67; credit claimed, \$4,649.67	10. 00
Voucher 3402: Paid, \$2,843.04; credit claimed, \$2,833.49	9. 55
Voucher 3415: Paid, \$5,088.41; credit claimed, \$5,073.61	14. 80
Value of Liberty bonds not charged in cash account	500. 00

August 1919:

Voucher 141: Paid, \$625.64; credit claimed, \$625.40	. 24
Voucher 203: Paid, \$3,107.62; credit claimed, \$3,106.82	. 80
Voucher 523: Paid, \$7,056.36; credit claimed, \$7,056.16	. 20
Voucher 637: Paid, \$3,994.06; credit claimed, \$3,912.41	81. 65
Voucher 958: Paid, \$117.03; credit claimed, \$109.46	7. 57
Voucher 1069: Paid, \$260.00; credit claimed, \$202.00	58. 00
Voucher 452: Paid, \$342.40; credit claimed, none	342. 40
Voucher 952: Paid, \$3.90; credit claimed, none	3. 90
Cash disbursements Aug. 27, 1919, not credited in cash account	15, 442. 97
Check No. 14289 drawn for cash but not paid	. 01

Total cash disbursed for which no claim for credit was made	35, 594. 62
Total cash chargeable by reason of overclaim for credit	84, 139. 29
Less cash disbursed but credit not claimed in cash account	35, 594. 62

Cash advanced on accountable warrants and not accounted for. 48, 544. 67

Captain Marshall has made no satisfactory explanation of this balance of cash in the amount of \$48,544.67 for which he has made no accounting. It does not represent funds erroneously paid out, but shows the balance of cash, which if not embezzled or otherwise improperly withdrawn, should have remained on hand at the time of closing his accounts. The shortage caused by these errors could have been detected by simply comparing the vouchers paid in cash with the cash account,



and the resultant shortage due to the character and multiplicity of these items show gross negligence or a total lack of proper qualification as a disbursing officer. No actual loss of funds would have resulted by merely claiming credit in the cash account for an amount in excess of that actually paid out in cash but such excess would have remained in the cash account and there is perceived no reason why the officer should not be required to account for this cash balance.

The item of \$252.11 represents a shortage of funds found to be due the United States in the examination of the officer's depository account, and in general was due to drawing checks in excess of the amount due the payee as shown by his voucher, credit being claimed in the proper amounts by the disbursing officer in his accounts. As distinguished from the shortage in the cash account, this amount does not represent funds on hand, as this amount was included in the amount of the checks issued to the payees, but the officer is held responsible for the loss to the Government by reason of issuing his checks in excess of the amounts due these payees. The loss probably was the result of clerical errors, which could have been avoided by proper examination of the accounts.

The matter of this indebtedness was reported June 28, 1927, with an amended report October 14, 1930, with request that necessary steps be taken for its collection from the principal and his surety, the Maryland Casualty Co., on its bond given in the amount of \$10,000. The District Attorney at Philadelphia reported July 15, 1932, that suit has been filed, but that it was not possible to reach the case for trial for the reason that the civil calendar of the court is extremely congested.

It is recommended that in view of the nature of the shortage as reported, favorable action be not taken on the bill.

Sincerely yours,

J. R. McCARL,  
*Comptroller General of the United States.*

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AFFIDAVIT

NOVEMBER 24, 1937.

COMMONWEALTH OF PENNSYLVANIA,  
*City and County of Philadelphia, ss:*

I, Samuel J. D. Marshall, being duly sworn according to law, depose and say that I reside at Ashland Terrace, Berlin Road, Haddonfield, N. J., and that I am employed by the Treasury Department of the United States, assigned as gager at the American Distilling Co., Philadelphia.

That I was born in Philadelphia, Pa., on November 5, 1881, and was educated in Girard College, Philadelphia. I left Girard College in the year 1896 and worked at various laboring and roofing jobs until 1899. In 1899 I enlisted for service in the Philippines, and from that time until the 15th day of December 1922, I was a soldier in the Armies of the United States. I was made corporal August 7, 1900. On November 30, 1900, I was made sergeant, and first sergeant on the same day. Originally with the Cavalry, I transferred to the Artillery in 1904 and later served 10 years with the Infantry, making a total of continuous service of more than 24 years. I was made sergeant Quartermaster Corps on June 16, 1914. I was commissioned captain in the Quartermaster Corps on August 16, 1917, and was advanced to major Quartermaster Corps in March, 1918. In May of 1918 I was ordered to report at Mitchel Field, Long Island.

I reported for duty at Mitchel Field in May 1918. Mitchel Field, as it later was known, was then in the process of being organized. I relieved a Captain True as quartermaster and Finance Officer Lieutenant Gaurlay was the commissary officer. Both were Air Service officers.

About a month after my arrival, Mitchel Field was designated as an embarkation supply depot for Air Service troops. Shortly after, troops began to arrive to be equipped and clothed for service overseas.

There was a Quartermaster Corps detachment on duty at Mitchel Field to handle the business of the Quartermaster and Finance Officer, augmented by a larger number of Air Service troops. A Lieutenant Sanborn, Quartermaster Corps, was also on duty.

The business of the quartermaster and finance officer until Mitchel Field became an embarkation depot was more or less routine with personnel sufficient for its needs. As an embarkation depot, the personnel, by the sudden increase of business occasioned by the arrival of troops to be equipped en route for duty overseas, was wholly inadequate. Appeals for help to the commanding officer were heeded and additional Air Service personnel supplied, until suddenly, without



warning, all Air Service personnel were ordered relieved from duty, both commissioned and enlisted, resulting in the entire personnel of the commissary, Lieutenant Gaurley and 59 men, Air Service, being relieved, as were other Air Service personnel in the quartermaster's office, warehouse, and finance office.

Some of the Quartermaster Corps enlisted personnel began to arrive, at about 1 Quartermaster Corps man for each 10 Air Service men relieved, and from then things began to happen. Hazelhurst, Roosevelt Dam, Belmont, and Brindley Fields were added to and made part of Mitchel Field.

The system of supply at this time did not function as speedily as required, necessitating that we send trucks to New York, 26 miles distant, for equipment, an added burden requiring personnel and time from already overburdened forces. In the midst of this, orders were received to establish a Reclamation and Conservation Branch to the Quartermaster office and for this purpose there was assigned a second lieutenant, Quartermaster Corps. He arrived, but no personnel. Letters and telephone calls stating the urgent need of additional personnel had brought no result, other than a visit from a Colonel Kenny and Hurst (?), who stated that their report would indicate that the Quartermaster and field offices were woefully undermanned and that they would recommend the installation of table 425, series 7, in the offices indicated, as necessary to handle the work.

Table 425 would provide triple the enlisted personnel and about 6 times the officer personnel as was on duty in the quartermaster and field offices at Mitchel Field. Even this brought no result, and finally in desperation I obtained permission to go to Washington (paying my way there and return out of my own funds) to lay the situation before the Quartermaster General. I arrived in Washington August 26, 1918 and reached Major Jacobson, executive officer in the Quartermaster General's offices, who having been convinced of the dire necessity of additional personnel, approved my request and immediately placed my request in the hands of the Personnel Division for action. I returned to Mitchel Field, immediately forwarded the required written requisition to confirm my personal entreaty and request to the executive officer of the Quartermaster General's office in Washington. Just about this time, payment of mileage vouchers of officers, which had heretofore been paid by certain designated offices, was directed to be paid by all disbursing offices. The effect of this order was felt at once by my office at Mitchel Field, with the receipt of about 600 mileage vouchers. With the receipt of these mileage vouchers, without warning, I, myself, was the only person who ever had figured or knew how to figure out a mileage voucher, with its land grant and bonded aided exemptions and exceptions. Somehow it was done, just another straw, and we worried along doing the best we could. All the while, constant efforts were made by every available means to secure additional personnel.

All the while there was an ever-increasing number of troops arriving and leaving, until finally, the armistice was signed, and we enjoyed a breathing spell, but not for long. Soon troops began to arrive for demobilization, first, Air Service troops in England, and then later casuals, whom the various cantonments stated they could not or did not want to handle.

Up to this time the field officers' business was increasing, but the volume was small, both in papers involved and in amount, with the additional safeguard of practically all disbursements being made by check. With the demobilization, the property and quartermaster work, if anything, became heavier. Equipment was turned in and clothing for all men discharged had to be replaced by new clothing. The resultant accumulation of used equipment and clothing became a real problem, to properly care for and to get rid of, involving much more labor and detail than in the embarkation activities, and still no increase of personnel, rather to the contrary because of the departure of some of my best enlisted personnel because of training for or acceptance of commissions.

The situation in the Finance Office was desperate, the increase in business was overwhelming and the character of the work was new to all. The machinery for demobilization as then required simply did not exist. Heretofore practically all field office work was routine, with the exception of mileage vouchers. Now the principal business became final payment of troops by the field office to the individual personally. What had formerly been a very minor detail had suddenly become the most important work of the field office, probably 95 percent of its entire efforts. The best illustration of the increase in the work in the finance office is that in August the abstract of disbursements numbered 577 vouchers, whereas in December they were over 4,500. But even this does not tell the story for whereas the August vouchers contained not over a dozen pay rolls, the majority of the December vouchers were pay rolls of organizations. I do not believe I am exaggerating when I say the detail work involved in December was from 25 to 50 times greater in December than in August.

Even then my troubles were only beginning, for on January 31 I was directed to discharge my entire enlisted personnel of Quartermaster Corps on duty under my command by midnight of January 31, 1919, with less than 24 hours' warning.

Still my troubles were not at an end, for with the discharge of my enlisted personnel I had no authority to hire civil personnel. Just what happened in the hectic ensuing days I cannot now recall definitely, but thanks to a Major Dempsey and my commanding officer I managed to secure civil personnel and together with a few of my former enlisted personnel who remained as civil employees, I was able to carry on again. In the discharge of the Quartermaster Corps personnel I lost my chief clerk of the finance office, together with my principal clerks and the most of my best personnel.

While this was going on, just to give me something to do, I was detailed as motor transport officer with over 500 motor vehicles, mostly trucks, maintenance and repair personnel, which was insufficient for the needs of the post.

Under the circumstances it was unavoidable that I was not able to present my monthly record of finances, the account current, on time, so that from November 1918 to March 1919 my accounts current were not submitted as required, because it was a physical impossibility to do so.

From August 1918 to the end of January 1919 my office force worked about 16 hours a day. To accomplish the work my office was going practically 24 hours a day; 24, 48, and even 72 hours without sleep was not uncommon.

As for the statement of differences, it must be apparent to any fair-minded person who would trouble themselves with the facts that mistakes would and did occur, as evidenced by the statement of differences. To view the figures, without a knowledge of the conditions under which they were obtained, could very well create the impression of gross neglect or inefficiency, if not worse; but when viewed with a knowledge of the facts, which can be proven by official documents, it will be realized that it was a physical impossibility to efficiently discharge the duties required.

I do not dispute the audit of the General Accounting Office, nor of any other office, but I feel that if there is any shortage it is very much less than the amount stated in the statement of differences. I feel that somewhere and somehow in the great mass of vouchers the listed shortage is concealed. Due to inefficiency, because of lack of knowledge and experience, the clerks in making up the papers involved have done something to create the condition found.

In substantiation of these statements, I am attaching copies of some of the letters I have forwarded to various officers as the reasons for my inability to accomplish things as required by law, to show the necessity for additional personnel and for various reasons as indicated by the letters themselves.

In making this statement I am calling on my memory, the incidents, many indelibly impressed, to chronicle the happenings as they occurred. I do not believe I have exaggerated a single item; rather I tried to do otherwise. There may be a few minor inaccuracies, but they are minor. Unfortunately for me, two of my commanding officers, under whom I served most of the period, were killed in service in airplane accidents.

All statements and their accuracy can be proven from the public records. They are merely my chronicle of what occurred and can be proven.

Under the circumstances, I did the best I could with the material I had to do the job. I cannot miss this opportunity to say a word for the personnel of the Quartermaster Corps at Mitchel Field. Their only fault was inexperience. They were loyal and faithful at all times.

As for the officer personnel, Capt. Hal C. Sanborn was all that could be asked of from any officer. Lieutenant Leob knew nothing about anything except reclamation and conservation work, and didn't want to know anything else. Now and then transient officers were detailed, but they were valueless, sometimes harmful in their lack of knowledge, and that was the sum total of my commissioned help.

During my relatively short tour of duty at Mitchel Field I had to handle cash funds totaling \$22,907,573.63. On some days we were forced to demobilize and pay off in cash as high as 1,500 to 2,000 soldiers. The work involved, both in the Quartermaster's Department and the finance office, was almost overwhelming. I never profited to the extent even of a penny in any of the alleged shortages. My conscience is perfectly clear that I did the best job possible under the circumstances and that I am guilty of no wrongdoing whatever in the performance of my duty. I fulfilled the oath that I took when entering upon my duties.

All of the information given above, which is based on recollection and confirmed by records, is true. The letters attached are true copies of originals, copies of which can be procured from the War Department.

SAMUEL J. MARSHALL.

Sworn to and subscribed before me this 24th day of November A. D., 1937.

[SEAL]

HARRY CAMPBELL, *Notary Public.*

My commission expires June 27, 1940.

JANUARY 14, 1919.

To: The Director of Finance.

From: Capt. S. D. Marshall, Quartermaster Corps, Garden City, Long Island, N. Y.

Subject: Delay in mailing money accounts.

1. Your money accounts for the month of October 1918, forwarded by endorsement dated December 9, were unaccompanied by letter of explanation as required by law. In this connection attention is also invited to the fact that your November account has not yet been received.

2. Paragraph 627, Army Regulations, which is designed to carry into effect the provisions of section 12, act of July 31, 1894 (28 Stat. 209), specifically requires that money accounts be placed in the mails on or before the 10th day of each month, and it is further provided in circular No. 9, Office of the Chief of the Quartermaster Corps, dated March 20, 1913, and General Order No. 11, War Department, dated February 20, 1914, that:

"Hereafter any disbursing officer of the Quartermaster Corps who may be delinquent in rendering his money accounts will, at the time of forwarding the delinquent account, furnish the Chief of the Quartermaster Corps with a full explanation of the reason or cause of the delinquency."

3. Pursuant to authority conferred upon the Secretary of the Treasury in section 12, above cited, and under date of August 14, 1917, he has directed that during the continuance of the existing war with Germany, monthly accounts may be rendered within 20 days after the end of the month to which they pertain.

4. As the Treasury Department will not place additional funds to your credit until a satisfactory explanation has been submitted and a waiver for the delinquency recommended, you are requested to furnish this office, without delay and by endorsement hereon, with a full explanation of the reason or cause of the delay in mailing your money accounts for the period above indicated, in order that the matter may be submitted for the consideration and action of the Secretary of War.

By authority of the Director of Finance.

H. A. THRIFT,  
*Captain, Quartermaster Corps.*

OFFICE OF THE CAMP SUPPLY OFFICER,  
AIR SERVICE DEPOT,  
Garden City, Long Island, N. Y., January 23, 1919.

FROM: Capt. S. J. D. Marshall, Quartermaster Corps, Garden City, Long Island, N. Y.

To: The Director of Finance, Washington, D. C.

Subject: Delay in mailing money accounts.

1. Reference letter January 14, 1918, file 132.11 F. R., relative delay in mailing money accounts. Delay is explained herewith as follows:

2. Attention is invited to my several letters to Organization Branch, Methods Control Division, Quartermaster General's office, requesting additional personnel account of the present organization not being able to handle the situation, especially my letter October 8, 1918, file 220.31 and telegram, Adjutant this depot, October 23, 1918 to the above-mentioned Division.

3. Since December 1 there have been discharged from this depot about 11,500 enlisted men and 1,500 officers and with some inexperienced (in quartermaster work) Air Service men, we have been barely able to handle the situation. Men in my office have been on duty for weeks on an average of from 16 to 20 hours a day, and there are cases when they have been on duty 72 hours straight without



rest or sleep. This kind of duty has been common since December 1, 1918, and it is readily understood that for men to be on such duties and handle discharges of from 300 to 1,300 men a day with the personnel I have, it would have been a physical impossibility to render accounts on time. With the regular daily business and the discharge of men and officers accounts could not be touched at that time.

4. November account is now well along in the process of completion and will be submitted with the least possible delay. It might be mentioned that there are about 2,600 vouchers in November account and 4,502 in December account.

5. In view of the above explanations it is requested that a waiver for delinquency be recommended.

S. J. D. MARSHALL,  
*Captain, Quartermaster Corps.*

THE OFFICE OF THE DIRECTOR OF FINANCE,  
FUNDING DIVISION,  
*April 26, 1919.*

Capt. S. J. D. MARSHALL,  
*Quartermaster Corps, Air Service Depot,  
Garden City, Long Island, N. Y.*

1. Funds requested in your estimates for the months of January and March 1919 cannot be supplied, pending receipt in this office of your money accounts for the months of February and March 1919, together with a satisfactory explanation of your delinquency in the rendition of your December, January, and February money accounts. Your money accounts for the month of December were forwarded to this office by endorsement dated April 12, your accounts for the month of January were forwarded to this office by the endorsement dated April 17 both of which were unaccompanied by letters of explanation for the delay.

2. Your attention is invited to Army regulations, etc., shown in form letter attached.

By authority of the Director of Finance:

F. W. COLEMAN,  
*Colonel Infantry,  
Chief, Funding Division.*

By A. A. HOFMANN,  
*Lieutenant Colonel, Quartermaster Corps (Infantry).*

#### FIRST ENDORSEMENT

Capt. S. J. D. Marshall, Quartermaster Corps, Camp Finance Officer, Mitchel Field, Long Island, N. Y., May 1, 1919.

To: Office of the Director of Finance, Funding Division, Washington, D. C. Returned.

1. In explanation of delay in rendering money accounts, attention is invited to copy of my letter of January 23, and third and fourth endorsements, with enclosures of letter forwarded to the Director of Finance through the Adjutant General of the Army for the explanation requested in your above letter.

2. A careful perusal of the enclosure of this endorsement, and in view of the circumstances created to which these enclosures are evidence, it is requested that a waiver of delinquency be recommended and ensued.

3. For your information I wish to inform you, that all finance accounts will be completely up to date and in the mail May 10, 1919. In order to do this I, with my personnel have worked practically every night until midnight and even later to accomplish this result.

S. J. D. MARSHALL,  
*Captain, Q. M. C., U. S. A., Camp Finance Officer.*

[H. Rept. No. 1663, 70th Cong., 1st sess.]

This is a measure to credit the account of Samuel J. D. Marshall, a disbursing officer at Camp Stewart, Va., and Mitchel Field, N. Y., with the amount of \$49,112.18, an alleged shortage in his accounts. In all the transactions involved there was no evidence of fraud or collusion on the part of Captain Marshall.



The report of the Secretary of War gives a complete history of the case and is therefore made a part of this report as follows:

APRIL 5, 1928.

Hon. JOHN M. MORIN,  
Chairman, Committee on Military Affairs,  
House of Representatives.

DEAR MR. MORIN: Receipt is acknowledged of your letter of March 19, 1928, inclosing a copy of H. R. 11422, a bill for the relief of Samuel J. D. Marshall, former captain, Quartermaster Corps, United States Army, in the sum of \$49,112.18; by authorizing and directing the General Accounting Office to allow credit in his disbursing accounts, and requesting report on same.

In reply I beg to advise you that a copy of certificate of settlement of account from the General Accounting Office, Certificate No. M-21319-W, dated August 4, 1926, pertaining to the accounts of Samuel J. D. Marshall, former captain, Quartermaster Corps, on file in the department shows a balance due the United States of \$49,112.18, consisting of the following major items:

Fraudulent voucher.....	\$315. 40
Errors in cash account.....	48, 544. 67
Overdrafts.....	252. 11
Total.....	49, 112. 18

These transactions cover the period from December 1, 1918, to October 1919 inclusive, and involved funds totaling \$22,907,573.63.

The difference sheets pertaining to the accounts of Captain Marshall were handled in the office of the Chief of Finance and every effort made to secure the necessary evidence to clarify the discrepancies and remove the disallowances. Favorable results were obtained, but only to a small degree, the net result being as indicated above.

In 1926 a committee composed of representatives from the General Accounting Office and an officer on duty in the office of the Chief of Finance, who were authorized by the Comptroller General to examine into the accounts of officers making disbursements during the period of the emergency with a view of passing those items disallowed by the General Accounting Office which were free of fraud or collusion, as provided for in the act of April 21, 1922, as extended by the act of February 11, 1925, went into this account thoroughly and finally passed it over after arriving at the conclusion that nothing further could be done to adjust the discrepancies.

In all of the transactions involved during the period of accountability of Captain Marshall there was no evidence of fraud or collusion on his part, so far as shown by the examination of his accounts and all available information pertaining thereto, insofar as could be determined by the office of the Chief of Finance, and in the findings of the committee referred to herein or in the correspondence from the General Accounting Office, there is no suggestion to that effect.

Under date of March 13, 1926, letters were addressed by the Chief of Finance to Lt. Col. H. W. Gregg and Maj. W. L. Moose, former commanding officers of Captain Marshall, for an expression of opinion as to the manner in which this officer performed his duties while serving under their jurisdiction. The replies to these communications are as follows:

From Lt. Col. H. W. Gregg:

"During such period as Captain Marshall served under me while I was either commanding officer or executive officer, it is my opinion that he performed his whole duty in connection with any work to which he was assigned. He gave his entire time to his military duties, many times working 18 to 20 hours per day, it being his expressed idea that no one on this side could put in sufficient time on his work to balance the work of those actively engaged in combat overseas.

"Based on my observations of the man I do not believe that Captain Marshall would profit knowingly by any apparent error in his accounts nor that the Government would suffer any actual loss through his acts, as he frequently took up on his papers property of great aggregate value which came into his possession due to demobilization of troops, which property was apparently on no one's papers."

From Maj. W. L. Moose:

"I certify that Capt. S. J. D. Marshall, Quartermaster Corps, was quartermaster of aviation concentration camp, near Garden City, N. Y., during latter part of 1918 and part of 1919. During this period all the special casual companies and Air Service units arriving at Hoboken, N. J., from overseas were demobilized at this camp.

"Captain Marshall's assistants were temporary air officers who had had very little experience in quartermaster work. During this period Captain Marshall was working on an average of 18 hours a day in order that he might be able to expedite the pay, subsistence, and transportation of officers and enlisted men who were very desirous of returning to civil life.

"I was very much worried during this period for fear that Captain Marshall would have a nervous break from overwork, but he managed to complete the task assigned to him.

"He was very conscientious, and if there were any shortages or discrepancies I am morally certain that it was through no fault or neglect on Captain Marshall's part. During this period he gave the Government more and better service than it was possible for the majority of officers to give. It has been a mystery to me how he accomplished as much as he did."

From all available evidence and the thorough examination into the records and transactions pertaining to Captain Marshall, it is my opinion that he was not guilty of fraud or collusion: that the discrepancies were due to the trying circumstances under which he was performing his duties during the period of the World War, with inexperienced help, and inexperienced himself in the manners and methods of Government accounting; the inadequate facilities and accommodations for the proper transaction of his duties as disbursing officer; that if full and complete information were available, that it would be found that there was but little or no loss to the Government.

It is not the policy of the War Department to recommend legislation of this nature where the transactions occurred during times of peace and under normal conditions, nor to give its approval to individual legislation introduced for that purpose, but I am of the opinion that the conditions that existed during the trying times covered by the period in the instant case should be given careful consideration and that the Congress should be gracious in its determination of the relief to be extended.

Sincerely yours,

C. B. ROBBINS, *Acting Secretary of War.*

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